



Electronic Payment Options for the Quarter-Monthly (Weekly) Withholding Tax Filers

Income tax withheld by your company falls within the provisions of Section 143.225, RSMo, which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking days following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941) reporting your actual withholding tax liability for the month is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically.

ELECTRONIC PAYMENT OPTIONS FOR QUARTER-MONTHLY FILERS

Option 1: Withholding tax payments can be made using a **credit card or E-Check (Electronic Bank Draft)** online through the Missouri Department of Revenue's (department's) web site at www.dor.mo.gov/tax/. All valid withholding tax filers (with account in an open status) can use this system. From the web site www.dor.mo.gov/tax select "Pay Business Taxes Online" and follow the screens. The system will ask for your Missouri Tax ID Number, filing period, and the amount of payment. Other payment information will be needed such as name, address, credit card number, or bank routing and

account number, etc. E-Check payments can be scheduled up to 45 days in advance by choosing the effective date. Credit card payment will process within 2 to 3 working days. The postmark date of the transaction is the date the payment is effective. The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

Option 2: Withholding tax payments can be made using the **Automated Clearing House Credit (ACH)** payment method. To make payments through your bank using this method, make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs. You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment, and submit an Electronic Filing Trading Partner Agreement (Form 4572) prior to sending payments. The ACH file specification booklet (DOR-4585) and Form 4572 can be downloaded from the department's web site at www.dor.mo.gov/tax/electronic. When the department has received Form 4572 and a pre-notification test, you will be contacted to verify that the information is correct. The postmark date of the transaction is the Federal Reserve settlement date. Work with your financial institution or service provider to ensure payments are timely.

If you have any questions regarding electronic payment options, call (573) 751-8150.

Quarter-monthly filers MUST SUBMIT an Employer's Return of Income Taxes Withheld (Form MO-941), after making Quarter-Monthly Payments. Option 1 and Option 2 filers can choose to submit the reconciliation online at <http://dor.mo.gov/tax/business/withhold>. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: <http://www.dor.mo.gov/tax/business/withhold/forms/>

2009 QUARTER-MONTHLY WITHHOLDING PAYMENT DUE DATES

TAX PERIOD	PERIOD COVERED	DUE DATE
JANUARY 2009	JAN 01-07	JAN 12 2009
	JAN 08-15	JAN 21 2009
	JAN 16-22	JAN 27 2009
	JAN 23-31	FEB 04 2009
FEBRUARY 2009	FEB 01-07	FEB 11 2009
	FEB 08-15	FEB 19 2009
	FEB 16-22	FEB 25 2009
	FEB 23-28	MAR 04 2009
MARCH 2009	MAR 01-07	MAR 11 2009
	MAR 08-15	MAR 18 2009
	MAR 16-22	MAR 25 2009
	MAR 23-31	APR 03 2009
APRIL 2009	APR 01-07	APR 10 2009
	APR 08-15	APR 20 2009
	APR 16-22	APR 27 2009
	APR 23-30	MAY 05 2009
MAY 2009	MAY 01-07	MAY 12 2009
	MAY 08-15	MAY 20 2009
	MAY 16-22	MAY 28 2009
	MAY 23-31	JUN 03 2009
JUNE 2009	JUN 01-07	JUN 10 2009
	JUN 08-15	JUN 18 2009
	JUN 16-22	JUN 25 2009
	JUN 23-30	JUL 06 2009

TAX PERIOD	PERIOD COVERED	DUE DATE
JULY 2009	JUL 01-07	JUL 10 2009
	JUL 08-15	JUL 20 2009
	JUL 16-22	JUL 27 2009
	JUL 23-31	AUG 05 2009
AUGUST 2009	AUG 01-07	AUG 12 2009
	AUG 08-15	AUG 19 2009
	AUG 16-22	AUG 26 2009
	AUG 23-31	SEP 03 2009
SEPTEMBER 2009	SEP 01-07	SEP 10 2009
	SEP 08-15	SEP 18 2009
	SEP 16-22	SEP 25 2009
	SEP 23-30	OCT 05 2009
OCTOBER 2009	OCT 01-07	OCT 13 2009
	OCT 08-15	OCT 20 2009
	OCT 16-22	OCT 27 2009
	OCT 23-31	NOV 04 2009
NOVEMBER 2009	NOV 01-07	NOV 12 2009
	NOV 08-15	NOV 18 2009
	NOV 16-22	NOV 25 2009
	NOV 23-30	DEC 03 2009
DECEMBER 2009	DEC 01-07	DEC 10 2009
	DEC 08-15	DEC 18 2009
	DEC 16-22	DEC 28 2009
	DEC 23-31	JAN 06 2010

MONTHLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN 2009	FEB 17 2009
FEB 2009	MAR 16 2009
MAR 2009	APR 30 2009
APR 2009	MAY 15 2009
MAY 2009	JUN 15 2009
JUN 2009	JUL 31 2009
JUL 2009	AUG 17 2009
AUG 2009	SEP 15 2009
SEP 2009	NOV 2 2009
OCT 2009	NOV 16 2009
NOV 2009	DEC 15 2009
DEC 2009	FEB 01 2010

QUARTERLY WITHHOLDING RETURN DUE DATES

REPORTING PERIOD	DUE DATE
JAN-MAR 2009	APR 30 2009
APR-JUN 2009	JUL 31 2009
JUL-SEP 2009	NOV 2 2009
OCT-DEC 2009	FEB 01 2010

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue
P.O. Box 3375
Jefferson City, MO 65105-3375

OR

E-mail: **withholding@dor.mo.gov**
 Fax: **(573) 522-6816**
 Telephone: **(573) 751-7200**